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## **ABSTRACT**

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In order to provide

A There is provided a vinyl chloride resin composition, which is excellent in processability and can produce a processed article having excellent physical property or a formed molding having excellent property, processing aid having specific viscosity of at least 0.5 is combined with a vinyl chloride resin, wherein the aid is obtained by polymerizing 1 to 50 parts by weight of a monomer mixture (B) comprising 0 to 49 % by weight of methyl methacrylate, 51 to 100 % by weight of at least one monomer selected from the group consisting of a methacrylate ester except methyl methacrylate and an acrylate ester, and 0 to 20 % by weight of a vinyl monomer copolymerizable therewith, in the presence of a latex of a (co)polymer having specific viscosity of at least  $\eta_{sp}$  0.7, which is obtained by polymerizing in emulsion 99 to 50 parts by weight of a monomer mixture (A) comprising 51 to 100 % by weight of methyl methacrylate, 0 to 49 % by weight of at least one monomer selected from the group consisting of a methacrylate ester except methyl methacrylate and an acrylate ester, and 0 to 20 % by weight of a vinyl monomer copolymerizable therewith, wherein the total

amount of (A) and (B) is 100 parts by weight.